

State of California

Franchise Tax Board-Legislative Services Bureau
PO Box 1468 MS A350
Sacramento, CA 95812-1468

Telephone: (916) 845-4326
ATSS: (916) 468-4326
FAX: (916) 845-5472

Legislative Change No.

07-15

Bill Number: AB 1360 Author: Anderson Chapter Number: 07-281

Laws Affecting Franchise Tax Board: Sections 19033 and 19049 of the Revenue and Taxation Code

Date Filed with the Secretary of State: October 5, 2007

SUBJECT: FTB Postmark Notices of Proposed Deficiency Assessment Mailed to Taxpayers On Or After January 1, 2008

Assembly Bill 1360 (Anderson), as enacted on October 5, 2007, made the following changes to laws impacting the Franchise Tax Board:

Section 19033 of the Revenue and Taxation Code is amended.

This act requires all Notices of Proposed Assessments issued by Franchise Tax Board on or after January 1, 2008, be mailed with the United States Postal Service and postmarked.

Section 19049 of the Revenue and Taxation Code is amended.

This act requires all final deficiency notices issued by Franchise Tax Board on or after January 1, 2008, be mailed with the United States Postal Service and postmarked.

This act is effective on January 1, 2008, and operative as of that date.

This act will not require any reports by the department to the Legislature.

Assistant Bureau Director

Patrice Gau-Johnson

Date

10/31/07